2:Scott G-5 (1870's-1909)1910 APl Burma
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his colour was a mixture of light-brown and dingy, smoke-smirched cream colour. The eye, when you know it, is perhaps the best rough test for an amateur. The iris ought to be yellow, with a reddish outer annulus. The effect of this is decisive to the connoisseur, if only sinister to the outsider. But the red ring represents the circle of the nine precious gems. In other respects the Sinbyudaw was not attractive in appearance; he was very big, but, notwithstanding the care taken of him, was remarkably lean and hollow-sided. His tusks, however, were magnificent—white, smooth, and curving forward in front of his trunk so that they almost met. In his young days he was suckled by women, who stood in a long row outside his palace, and the honour was eagerly sought after, for the creature was a national pride and not merely a royal monopoly. A hundred soldiers guarded his palace, and the Sovereign of the Golden Throne himself made offerings and paid him reverence. An establishment of thirty men waited on him, and among them was a Minister of State, who managed his affairs and looked after the revenues of the province that was assigned to him to "eat." [651] ● His palace stood within the inner stockade and was decorated with the royal pya-that. Every day he was bathed with scented sandal water, and all his vessels and utensils were made of gold. Troupes of the palace *coryphées* danced for his pleasure, and there were choruses of sweet-voiced singers to lull him to sleep.

Nevertheless his lordship was very bad-tempered, and his attendants were much afraid of him. Such things are, however, not unknown with human kings. On one occasion the Sinbyudaw killed a man who had ventured too near, and there was a good deal of trouble and noise before the body could be got away from him. The king—Thibaw's father—heard the commotion, and inquired what was the matter. When he was told, he expressed great concern and not a little alarm for the future state of the Lord White Elephant, with the red stain of murder on him, blotting out hosts of previous good deeds. But the elephant's minister calmed his mind and restored him to equanimity by saying, "Pray do [186] not be disturbed, payā; lu ma hôk bu kalā—it was not a man only a foreigner."

2:Scott G-5 (1870's-1909)1910 AP1 Burma
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parties and pleaders in a suit. 14. Fearlessness in deciding cases, or being lion-hearted.

The supreme court in Burma was the Hlutdaw constituted of four wungyis, the chief ministers of state, who held their meetings in a hall within the palace, which took its name from the court. Each wungyi (great burden) had its wundauk (prop of the burden) as an assistant to sit with him in court. These wundauks formed the third rank of ministers, under the four atwinwuns (inner burdens), who were a kind of household ministers, or privy councillors, and sat in a special court, called the Byadeit, also in the palace. The latter had nominally as their chief duty to deal with the monopolies which Thibaw Min set himself to establish in such abundance. But as any man, no matter what special education or preparation he might have had, was considered eligible for any post, political, military, civil, or judicial, so both the Hlut and the Byadeit conducted all manner of business, from the external relations of the country to ordinary criminal or civil appeal cases sent up from the yôndaw, the criminal court, where the myowuns (city burdens), usually two in number, sat daily; or from the tayayôn, the civil court, where two tayathugyis (great men of the law) presided. In either of these inferior courts it was not at all uncommon for a wundauk, or even a wungyi, to attend and investigate important cases. But original suits were also frequently heard before the Hlut, and many cases were decided by the wungyis or any of the subordinate officials in their private houses. Formerly indeed this was the chief source of their salaries, for costs to the amount of ten per cent on the property under dispute went of right to the judge. The late king instituted the custom of fixed salaries, and Thibaw Min retained it, but neglected to pay the money. It will thus be seen that law matters, even in the capital, were carried on in a very casual, haphazard sort of a way. There was no attempt at a distribution of public business into departments, and each individual wungyi took his part in deliberations on all kinds of subjects with as much confidence as if he were an expert.

If the capital displayed a lack of system, there was

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CHAPTER LVI

REVENUE SYSTEM

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THE first people, when they took counsel together and appointed a ruler to repress crime and manage the affairs of the country, agreed that each man should pay a tenth of his thale rice, and this tithe system remained in force in Burma till practically the end, not merely for supplying the royal coffers, but also for paying all public servants. King Mindôn abolished the tithe system as far as the payment of local officials was concerned, and arranged to give them fixed salaries; but even in his time this law was somewhat of a dead letter, and under his son the last king, if governors and secretaries did not resort to old methods they got nothing. Unfortunately for the people the ancient system was by far the most profitable, and the collectors were not at all inclined to agitate for their payment at stated times from the treasury. The actual exactions of these worthies far exceeded what appeared in their black parabaik notebooks, and were in fact only limited by the possessions of their victims, and occasionally by a slight fear of consequences, if a desperate man should complain to some powerful minister in Mandalay. Then the delinquent might be turned out to make way for a friend of the wungyi's. But, alas for the people, the change, if not exactly from King Log to King Stork, was only too likely to be from a well-filled stork to a lean and hungry one.

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The division of the country for the collection of revenue was identical with that for administrative purposes, and the several duties were carried out by the same persons with the same assistants. The one man was civil administrator, judge,

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colonel of the local militia, and revenue collector for his locality, whether province, circle, or simple village. The fixed revenue demanded by the myosa, whether prince of the blood-royal, minister of state, maid of honour, royal spittoon-bearer, or white elephant, was remitted to Mandalay by the resident lord-lieutenant of the province, together with a certain over-plus for the "province-eater's" secretary, clerk, and treasurer. The whole amounted to from sixty to eighty per cent of the money nominally raised from the people, and the money kept back was supposed to pay for the services of the myowun and his subordinates. But they would have been very much less great people if they got no more than this. It is impossible to say how much money was collected in any one district, or even in any single town. The steatite pencil records were easily effaced and altered, even if they were ever accurate, and no one knew anything of the details of taxation. A certain circle of villages was called upon to produce a certain amount of revenue to go to the capital, and as long as this was regularly paid no questions were asked. The governor divided out amongst the circles the quota each was expected to pay, and the taikthugyi in his turn made the allotment for the villages under his control; finally the village headman gave his instructions to the tithing-men, and they extorted all they could from the householders under their control. The system was admirably planned, but the working of it was execrable in its cruelty. Every Burman was the king's slave, and could not leave the district, far less the country, without the royal permission granted through the local authorities. The men who came down to reap British Burma paddy-fields in November and December had all of them to leave hostages behind, their wives and families or some near relation, to guarantee that they would return when the season was over to pay their ngwedaw.

This ngwedaw, or "royal silver," was the main source of the revenue. It was a house-tax or family-tax, not a capitation-tax, though its incidence was generally so arranged that it practically came to be a poll assessment, or at any rate a kind of rude property-tax. The amount of land cultivated, which naturally varied according to the number of hands

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available for the purpose, served as a guide, though it seemed to be a very misleading one, for the amount demanded in successive years and in adjoining districts differed in the most capricious way. Sè-einggaungs never failed to scent out where money was, and to get the lion's share of it; for where the tax-collector might also be the judge, there was small room for hesitation and attempts to shirk payment. The myosa had a very summary way of deciding the matter. He announced to the governor that there were so many houses in the province, and that he was to collect three, or five, or seven rupees a head from them. If the estimate of the number of houses was too high, the myowun shifted the trouble on to his subordinates; if it was too low—but there is no use considering that case, for it was unheard of for a town-eater to underestimate what was due to him.

Next in importance were the imposts on produce. These were estimated in a still more arbitrary way. A pè, a land measure not very much different from an English acre, is assumed to produce a hundred baskets of paddy. Of this any amount from ten up to forty per cent was taken, occasionally in money value, but more frequently in kind. Such dues would be heavy enough in any case, but they were particularly burdensome when the land did not produce the hundred baskets, assumed to be stored in the public granaries, where all the farmers must lodge their grain. The amount assessed would be a good crop for an actual pè, but when the land-measurer started with a cubit settled by the standard of the breadth of his own hand, the result was rarely favourable to the cultivator. Sometimes the process was varied by imposing a tax in kind or money on every plough, or, more often, on every yoke of oxen or buffaloes. In a similar way, tobacco, cotton, wheat, sesamum, pepper, onions, and all kinds of vegetables were put under contribution. A small sum was also levied on cocoanut, areca, and palmyra palms. Fishermen had to pay in coin or fish-paste for each of their nets or fish-traps; sometimes the fisheries were farmed out. Then there were dues on timber, and on the gums, resins, oils, and other forest produce, and a multitude of other minor imposts; dues on the sale of cattle, licenses to sell various articles, a tax on brokerage,

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651 transit dues, and so on, all imposed whenever the district offered an opportunity for them.

A fertile source of profit to the officials were the fees on law-suits and criminal cases, as well as on minor matters, [691] such as the settlement of petty quarrels, divorce suits, and the like, which did not require to be formally tried, but could be settled in the verandah of the thugyi's house over a cheroot or a fid of betel. At the beginning of the year, and on other great kadaw days, special sums had always to be wrung out of the people to furnish the presents required to be offered to the king by all the officials, from the myosa 653 downwards. *Corvées* and enforced duties of all kinds were frequent, and the men selected for such service could only get off by furnishing a substitute, or bribing the tithing man. The king or some great man wanted to build a pagoda, and orders were sent round to the various circles that they must furnish a regular supply of workers daily. The taik or myothugyi drew up a roster, and each man had to go and work for a certain number of days. If he failed to go he was triced up to a post or a tree and got a sound flogging. Similar forced duties were the protection of the frontier and the pursuit of dacoits. Such work was particularly detested, [702] for the men had to keep themselves supplied with food, or get their friends to bring it to them, and this was not always an easy matter. Besides such service might last an indefinite time.

651 Added to all the ordinary imposts were occasional extraordinary contributions to the Crown on the occasion of entering upon war, or upon other public emergencies. The Hlutdaw in Mandalay fixed the amount, and it was divided among the governors of districts. In 1798 a call of thirty-three rupees was made from every house in the country. It was two years before the collection was finished, and the result was six million rupees. But how much more the people paid is quite another thing. Very heavy calls were also made in 1827 to meet the first instalment of the indemnity due to the British after the treaty of Yandabo. The money was sent down at dead of night to the British Commissioners, and all the people were ordered to close their doors and remain inside that they might not see the national

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humiliation. As an instance of Burman carelessness in money matters it may be mentioned that when the final instalment was paid, considerably over the sum due was sent to Calcutta. When the overplus was returned, there was great discussion among the Ministers as to what could be the motive of the Indian Government in being so singularly scrupulous.

A good many districts were almost entirely exempted from taxes in recognition of special services required of them. The inhabitants of the capital were particularly well off in this respect. They furnished the troops to guard the palace and city. Moreover, it would have been much more difficult to oppress them with impunity, apart from the fact that if they were disaffected it would have offered a premium to rebels. For similar reasons some of the townships about Môtshobo were free from the ngwedaw. It was from this district that Alaungpaya, the founder of the dynasty, came, and insurrectionist princes always made for Môtshobo when they levied war. Several villages on the Irrawaddy, in consideration of supplying the royal gilded boats, manning the royal barges, and passing on Court despatches, were relieved from the family tax. But the petty officials took very good care that they did not grow rich on their immunities.

All these methods were more or less sanctioned by ancient custom. Modern ingenuity and requirements, however, found out new ways of raising money. The pious ardour of Mindôn led him to spend vast sums on the erection of pagodas and religious buildings of all kinds, as well as on the manufactories, cotton mills, foundries, and powder mills with which he crowded the suburbs of Mandalay, and closed when he got tired of them. All this cost a very great deal of money, which even the exaction of benevolences from wealthy courtiers failed to supply. Consequently Mindôn Min turned merchant and established a great number of royal monopolies. The producers were allowed to sell to none but to him, and he fixed the price which he was prepared to pay. For long, cotton, jaggery, timber, wheat, precious stones, and earth oil could only be had from the royal merchant, and the trade with British Burma was in anything but a satisfactory state. Then in 1867, Colonel

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Fytche, holding out the inducement of increased customs dues from the newly started Irrawaddy Flotilla Company's steamers, persuaded his majesty to give up all the monopolies, except those of earth oil, timber, and precious stones; and to agree to a uniform import and export duty on all other goods and merchandise, passing between British and Burmese territory, of five per cent *ad valorem*. This treaty lapsed in 1877 and was not renewed. Nevertheless, King Mindôn did not renew the monopolies.

When his son came to the throne, he issued, or there was issued for him, a proclamation, stating that he was going to adopt Western forms of government, and expressly announcing that he had no intention of reviving the monopoly system. He was, however, with his wild, extravagant habits, very soon in as great monetary difficulties as his father, and from 1880 began steadily to sell monopolies and give grants of forest land for hard cash payments. The new monopoly buyers, haunted by a fear of British interference, and not by any means assured in their minds as to the stability of Thibaw Min's rule, were anxious to get as much money as they could, and therefore paid only the most absurdly low prices for produce. The cultivators, finding all their labour in vain, began consequently in large numbers to give up farming or working in the forests, the consequence of which was a still further shock to the trade with British Burma and an entire inability on the part of the population the following year to pay the house-tax. Besides the monopoly system derived from his predecessors, Thibaw Min also hit on the notion of lotteries for the replenishment of his treasury. The system worked very well for a time, and brought in great quantities of money, but latterly the loose coin of the populace had all been netted, and the lottery source of revenue was pretty nearly worked out. In 1879 and 1880 Mandalay was simply flooded with lottery-offices, each under the superintendence of a minister of high rank. Those who were able to show the king the most money were highest in the royal favour, and consequently the rivalry between these worthies ran very strong. All manner of dodges were tried to entice speculators away from all other offices to the minister's own. The Hpaung-wun,

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Myowun, the lord high admiral, and lord mayor's establishment was generally admitted to be the largest and best, and it was certainly he who first began to try and allure the people. He secured the old custom-house buildings for his office, and enclosed a wide expanse round about it with a strong bamboo fence. Porous pots of deliciously cool drinking water, each pot supplied with a number of tin mugs, were arranged on stands all round the sides. The antisoporific letpet, the gigantic, but soothing, green cheroot, and the good betel lay in great heaps on the tables everywhere, and vanished with extraordinary rapidity. A dozen or more punkahs were hung up and worked by coolies, so as to calm the brains and cool the heated faces of excited clients. Later on, when other wuns and letthondaw copied his methods, the resourceful Hpaungwun added bands of music, dancing girls, and even regular dramatic performances, kept up perpetually, to the other attractions of his place of business. Some managers strove to get the better of their neighbours by giving the people unlimited supplies of palm-toddy, in the hope that the heady liquor might induce them to risk their last coins. Others hit upon the device of returning one pice—about one farthing—on each ticket taken. Others again, desperate at the thought of being unable to render a good account to their royal master, engaged gangs of bullies, who went about threatening people with violence or false accusations in the law-courts if any but their master were patronised, while the Zegyodaw Myowun, U Tha O, in virtue of his official position as keeper of the markets, sent his subordinates to the Chinese gambling-house keepers, and forced them to subscribe periodically for fifty tickets at a couple of rupees each, if they hoped to retain their gambling licenses. Fired by his example, the Yaw Shwedaik and Taingda atwinwuns also made use of their court influence to draw subscribers. Brokers and traders of all nationalities who had business with the palace were put down for a couple of hundred tickets or so, on pain of losing their contracts. One of the wundouks was advanced and heedless enough to select the Dhammayôn, a place of worship and prayer, for his lottery-office. All the old lines were upset. Drawings were held whenever the

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651 525 446 lists were filled up, no matter whether it was an ubone, or a more sacred feast, and, as a consequence, the minds of the people were kept in a state of perpetual unhealthy excitement.

651 525 178 [562] Neither buyers nor sellers were to be seen in the bazaar. Cultivators sold off their farming stock and implements, and launched all their money into the state lotteries. Fathers sold their daughters, and husbands their wives, to have a final try for fortune, until the lottery managers issued a notice that they would give no more tickets in exchange for women. To fill up the totals faster, and draw in every available coin, twenty, or even more, people were allowed to club together to buy a single ticket. Business was entirely suspended, and all the people hovered about the lottery-offices, longing for the drawing, while cleaned-out speculators prowled about day and night, watching for an opportunity to thieve and rob. How it was that the plundered people did not rise against the government, or at least against the lottery managers, is a mystery, but they did not. The suburbs of Mandalay were filled for a time with ruined gamblers, until the soldiery were employed to drive them farther afield, when many made their way to the frontier, and recouped themselves by raids on British Burma villages. Eventually money failed, or the people were disillusionised, and the lottery-offices, though several remained open, drove but a very slight trade. Then Thibaw Min had to resort to other measures to meet his expenditure, and from July 1881 began disposing of monopolies right and left. Having finished the export monopolies, he commenced with those on imports. The British trade with Upper Burma was being steadily ruined, and the war which ended in the extinction of the kingdom of Burma was made inevitable.

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CHAPTER LVII

LAND TENURE

IN India the Raja has always been considered the chief proprietor of the soil and the lord paramount over all those who own it or dwell upon it. In Burma precisely the reverse of this system obtained. The king was indeed considered entitled to a share of the produce, and, as a matter of fact, undoubtedly got pretty nearly all of it; but the origin of the land tenure rested on an entirely different foundation. The Burmans go back to the first peopling of the earth and the appointment of the saintly Payālaung to be ruler over them. Mahā Thamada came after the lands had been pretty generally taken up by the people, and therefore the cultivators of the original thalé san had no intention of appointing him supreme landlord, when they chose him to be the source of the Law and of the administration of justice. He acquired a share of the produce of the country only by the free gift of the people, who, to provide revenues for him, of their own accord surrendered a tenth part of all their crops that he might be free to devote himself entirely to the management of the public affairs and the execution of the laws. This right to a tenth of the produce of the soil, and no more, is explicitly laid down in the Indian Buddhist code, the Dhammathat, or laws of Manu. This ancient book, which, by the way, is entirely distinct from the Indian *Institutes of Manu*, enunciates as follows in the sixth chapter: "The king, who is our ruler, must abide by the ten kingly laws. All land which is unclaimed shall be his, but he shall have no right to take all. Such lands as are cultivated by man, or have been previously reclaimed, shall

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2:Scott G-5 (1870's-1909)1910 AP1 Burma
Burmese AP4
Upper Burma
Lower Burma

423 distinctions are more minute than is at all necessary or indeed
423 comprehensible. They include all children born out of wed-
148 lock, among whom are reckoned such as are born before the parents have been married ten months; all children that are
[597] purchased, or adopted by any other ceremony than that of abadita or keiktima; and such as "from respect or affection
423 style their guardians father or mother." The settlement of
184 boundary marks was one of the earliest duties of the first ruler. The thale rice became constantly scarcer and scarcer, and it was determined that it would be well to give every person his share and mark it off distinctly. The appointment of persons to execute this duty was the first occasion on which executive officials were found necessary. Manu enumerated twenty-five objects suitable for legal landmarks. These included all natural objects, such as lakes, rivers, ridges, and hills, remarkable large trees and clumps of bamboos; artificial boundaries of an equally permanent character, such as pagodas, shrines for demon-worship, zayats, or rest-houses, stone pillars and sacred posts, wells and cairns; finally such singular distinguishing marks as heads of cattle, chaff, ashes, charcoal, sand, broken earthenware vessels, and men's bones. "Beating the bounds," one would think, must have been very necessary with the younger members of the household in the case of such perishable boundary lines as could be constituted by chaff, or even sand. In Upper Burma the cultivating
[161] population was so sparse that no difficulty was found in the matter of boundaries. In Lower Burma farms are as distinctly marked off as land-surveyors' chains can effect the operation in pointing out the little raised ridges which separate the plots of paddy land from one another. Nevertheless they are hardly such as the South of England farmers would approve.

423 These allodial tenures are the only ones which exist in
[177-92] Burma now. In independent territory there were two other
● 651 kinds of holding, which were not, however, very numerous or
622 extensive. The first of these were called thugyisa fields, and consisted of certain tracts of land near the town or village set apart for the maintenance of the headman. As that official was anything but a permanency, the tenant for the time being very seldom cultivated them himself, but let them

2:Scott G-5 (1870's-1909)1910 AP1 Burma
Burmese AP4

out to farmers, who were required not only to pay him his rent, but as a rule had also to supply the revenue demanded from the owner by the State. There was therefore no very enthusiastic bidding for his lands, but he always got a tenant somehow or other. It would have been a bad day for the village if no one came forward. Every man in the place would have been called upon to work for a certain period on the thugyi's paddy-fields. These have now been merged in the State lands.

The third class of arable estates consisted of the lands known as bhanda, treasury, or royal fields. These were the private property of the king, and were cultivated ordinarily by the outcast lamaing, crown predial slaves. Sometimes, however, the whole of the farmers in the neighbourhood were summoned by roster to do their one, or three, or five days' work, for which they received no payment; on the contrary, if they tried to escape they were tied up and received a dozen or two according to the humanity of the district governor. Near the capital, where oppression never was so gross as in the outlying provinces, the cultivators of the Lèdawgyi were frequently freed from all taxation but the payment of the family tax, and some even, as in the neighbourhood of Aungbinle, whose revenues were assigned by the king to the great Arakan pagoda, were let off even the ngwedaw. But these *corvées* were very irksome, for the payment of a little money would always ensure the omission of a name from the taikthugyi's list, and the work fell all the harder on the luckless remainder. The whole of the produce of the bhanda lands belonged of course to the king, unless where he had otherwise assigned it. What with revenue paid in kind and the crops of the Lèdawgyi, the king had granaries as vast as those which Joseph built for the king of Egypt. Mindôn Min drew from them to pay his soldiery, varying the monotony from time to time with pieces of rotten Manchester grey shirting. Offerings to the Sacred Order, of whom he daily fed several thousands, also served to keep the storehouses within reasonable bounds. Thibaw Min turned his grain into money with all possible expedition, and the money vanished with equal rapidity. The Lèdaw of course became State land on the Annexation.

16:Fielding Hall G-3 (1885-1890) 1898 AP1 Burma
Burmese AP4

understand that soul can doubt. And a soul is worth very many governments. 642

But when you left the central government, and came down to the management of local affairs, there was a great change. You came straight down from the king and governor to the village and its headman. There were no lords, no squires, nor ecclesiastical power wielding authority over the people. 621

Each village was to a very great extent a self-governing community composed of men free in every way. The whole country was divided into villages, sometimes containing one or two hamlets at a little distance from each other—offshoots from the parent stem. The towns, too, were divided into quarters, and each quarter had its headman. These men held their appointment-orders from the king as a matter of form, but they were chosen by their fellow-villagers as a matter of fact. Partly this headship was hereditary, not from father to son, but it might be from brother to brother, and so on. It was not usually a very coveted appointment, for the responsibility and trouble were considerable, and the pay small. It was 10 per cent. on the tax collections. And with this official as their head, the villagers managed nearly all their affairs. Their taxes, for instance, they assessed and collected themselves. The governor merely informed the headman that he was to produce ten rupees per house from his village. The villagers then appointed assessors from among themselves, and decided how much each household should pay. Thus a coolie might pay but four rupees, and a rice- 622 651 621

16:Fielding Hall G-3 (1885-1890) 1898 AP1 Burma
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merchant as much as fifty or sixty. The assessment was levied according to the means of the villagers. So well was this done, that complaints against the decisions of the assessors were almost unknown—I might, I think, safely say were absolutely unknown. The assessment was made publicly, and each man was heard in his own defence before being assessed. Then the money was collected. If by any chance, such as death, any family could not pay, the deficiency was made good by the other villagers in proportion. When the money was got in it was paid to the governor.

Crime such as gang-robbery, murder, and so on, had to be reported to the governor, and he arrested the criminals if he felt inclined, and knew who they were, and was able to do it. Generally something was in the way, and it could not be done. All lesser crime was dealt with in the village itself, not only dealt with when it occurred, but to a great extent prevented from occurring. You see, in a village anyone knows everyone, and detection is usually easy. If a man became a nuisance to a village, he was expelled. I have often heard old Burmans talking about this, and comparing these times with those. In those times all crimes were unpunished, and there was but little petty crime. Now all big criminals are relentlessly hunted down by the police; and the inevitable weakening of the village system has led to a large increase of petty crime, and certain breaches of morality and good conduct. I remember talking to a man not long ago—a man who had been a headman in the king's time, but was not so now. We were chatting of

342 514 In U Myaing's house the lavatory is in the kitchen and is walled off with woven KYU (kind of fiber) mat. There is a hole cut open in the board flooring, and the area underneath this opening also is walled off with woven KYU. U Myaing and family did not take their meals in the kitchen but in the house proper.

361 368 346 The PHON-GYI KYAUNG or monastery is located further downstream from the village. It is a two storied brick building comprised of nine rooms, each 6 TAUNG square. Children are not taught here but learn their lessons at the government school. This school, which is on [372] [364] THA-GYI-MYIT side, teaches pupils up to the tenth standard. Below the PHON-GYI KYAUNG is the cemetery.

The houses in the village are separated one from the other by eight feet on each side. The rows of houses facing the river have porches on 342 both sides. U Myaing's house is typical of those found in the village - some may be more elaborate, some less. His house had been built only 435 six or seven years, and cost Rs. 3000/- at that time. There are no [651] accounts for each of the separate items and U Myaing does not remember. The land was free and they did not have to pay any revenue on it. [366] Separate from the houses and on the riverside is a huge platform built [252] to process fish including the making of NGAPI. U Myaing had no land that owned round the house, although he could use the land directly in front of the house for vegetable purposes.

U Myaing describes his house as follows;

342 592 "It is a wooden house, made of wooden posts - a two storied structure. The roof is of slates. Walls are of MYI-NGA-MU wooden boards (boards 8 inches wide and about ½ inch thick) and there are four rooms. Other people have similar houses. It is a LAY-HIN-KHIN (a four-tree-house or a house which has four supporting poles across the front) and all seven of us live in the house. We drop a kitchen from the back and cook there. The kitchen has three windows at the back, with one door leading into the house. We all live together in three rooms. We keep bedrooms. (U Myaing is speaking of a sketch of the house here). This side is for visitors - there is a room for people who come to buy goods. The old mother and the children live in one room and I and my wife in [366] another with the smallest child. We eat in the front part of the house in one room at the foot of the sleeping place. There are nine 6 TAUNG rooms without partitions on each of the two floors. The sides of the house are enclosed with timber planks of IN wood, but the bedrooms are also partitioned off. It is very wide and roomy to live in. The floor is made of teak planks."

352 TAUNG thick. The door had two leaves to it and one mirror. However, this cupboard had fallen into disuse as a receptacle for clothes, the family preferring to keep their clothing in teak boxes. The other cupboard had no mirror and was used to store crockery in. It measured 2 TAUNG wide, three TAUNGS high and little less than one TAUNG thick.

There were also two huge boxes both of which had been received as a bequest from his father. They were very heavy and needed two people to lift each of them. Each measured one TAUNG and five fingers long, one TAUNG broad, and one TAUNG high. Each had four legs two inches high. They were identical and both were used for clothing.

There was also a round table with four legs about two feet tall and with a diameter of two feet. This U Myaing bought in Rangoon for Rs. 3/8.

[291] [562] A special basket was kept for storing women's HTA-MEINS (outer feminine nether garments). The Burmese do not allow mixture of women's and men's clothing. They had one of these baskets with lid in Pathwe. It was bought in Pantanaw and cost them 12 annas. ●[651]

353 415 The following bric-a-brac is reported:- a porcelain duck and a porcelain rooster which had been handed down for two or three generations and had been used as a receptacle for trinkets and other small articles; a glass elephant also about a hundred years old with drawers to contain trinkets.

The following items are containers which may be regarded as household furnishings: abetel box about a hundred years old with a diameter of about twelve inches; a clay water jug overlaid with porcelain, also a hundred years old; two huge vessels for HSOON, one costing Rs. 25/- and lasting twenty years, and the other costing Rs. 15/- and lasting 13 years. [251]

[796] These vessels were used when the family went to the KYAUNG to observe the sacred days. On such days HSOON for the whole family would be carried in these vessels. A KYAUK KAR food carrier woven of HNEE, (pith of the fibre used for mat weaving and overlaid with KYAUK KAR) cost Rs. 8/- and was used for about thirteen years.

[251] Five huge earthenware jars each 3½ feet in diameter and 3 feet high, and three small jars were used to store fish. Each of the large jars cost Rs. 30/- and the small ones cost Rs. 4/8.

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Q. "We want to know your relations with adherents of other religions. There are people who worship Indian gods, Chinese gods, and Christians - what is your attitude towards them?"

A. (U.M.) "I don't hold any attitude at all."

Q. " Do you get on well?"

A. (U.M.) "Yes. We get on very well. They buy our goods and we buy theirs. They rent our fields and cultivate them. If there are cows they are borrowed and lent. We live together like this - buying and selling."

Q. "This is about the people. How about their attitude towards their gods?"

A. "I have no attitude."

Q. "Have you never thought about it?"

A. "I have never thought about it. Their god is only slightly different. There is only one god. There will be only one god. Only people differ somewhat. Our outlook should be improved. After all, his god is my god and my god is his god. Only the races differ. Even one race is divided within itself."

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The relationship of the family to the state in Pathwe involve taxes, military service and voting. In the pre-war days, U Myaing and family had to pay a capitation tax, levied at the rate of Rs. 5/- per year for a married couple, and Rs. 2/8 per year for a bachelor of twenty and over. Children and unmarried women and widows are exempt from any tax whatsoever. There was a land tax on cultivation fields - levied at the rate of annas 2 per acre per annum, and also on garden land at one anna or two annas per acre per annum according to the value of the land. The tax on INS - or purchase of the fishery rights amounted to a figure anywhere between Rs. 3000/- and Rs. 12,000/-. U Myaing is not liable to taxes because of his low income, he retains his voting privileges for general elections.

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The family was moved from Pathwe to the refugee camp because of the insurrection and has been under the protection of the government since coming to camp. The proportion of food and shelter benefits, which they receive from the government, has been noted under those headings. According to government policy, shelter is provided for the family, and food for all except one adult who is expected to work.

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Education for U Myaing's children is provided by the government both in Pantanaw and in the refugee camp. Only the cost of the books has to be paid by him.

Children in the Pathwe village learnt their lessons at the government school. This school, which was on YWA-GYI-BET side, teaches pupils up to the tenth standard. The school house was built by contributions taken in the village. When U Myaing was young, they had to pay a tuition fee of four annas each to the schoolmaster every month. Now government has taken over the cost of educating the children, and fees are no longer required of them. The children only have to bring their own books and pencils. There are three teachers in the school; one headmaster and two assistants. The headmaster draws a salary of Rs. 100/- and the assistants of over Rs. 90/- each. There are other schools across the river but they teach only up till the fourth standard, and children of higher grades have to come to YWA-GYI-BET to attend school.

25: Ferrars E-5 (ca. 1890) 1901 APl Burma
Burmese AP4

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376. JUDGE PRESIDING IN COURT (YON).

fixed annual revenue to the treasury, and he retained such excess as he could raise for himself. Even more cynical than the appellation of *myoza*, but nevertheless officially accepted, is that of his deputy, *thwethauttyi*, or bloodsucker. The revenue exactions were variable, and were levied with little regularity; outlying localities escaped altogether. The people of such places were almost without ostensible government. The 3-rupee household tax of 1862 had advanced to 10 Rs. in 1886 (*Thathameda*). There were also special imposts and special exemptions. The original style and address of the king came to be adopted by his deputies, as more high-sounding titles were devised for him. Every officer is now addressed *Payà* and spoken of as *min*, which means ruler, prince. The full style of high officials used to occupy several lines of a document; there were the traditional titles of the office and territory, the prerogatives granted by the king, conspicuous among which were the number of red and gold umbrellas allotted to the rank, and the executive powers, such as *dàbaing*, holder of the sword. The last-named symbol was borne before the officer as arbiter of life. The lower grades of office were, and in many places still are, hereditary, especially that of *thadyt*, the appointed headman who levies the taxes from the people (literally the poor, *sinyètha*). The Burmese correlative of *official* is significant; no matter how wealthy he be, one who holds no office is a "poor" man—at the mercy of the *asèya*. If the rapacity of an official under the old *régime* grew intolerable, he incurred the risk of assassination, without much likelihood of being avenged by the central authority. The religious aversion to be

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377. THE CITY GATE (PYA-OL).

25: Ferrars E-5 (ca. 1890) 1901 AP1 Burma
Burmese AP4

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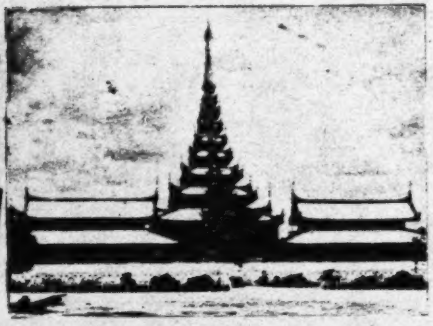

580. PALACE FRONT AND SPIRE.

The British administration preserves the native official machinery, from the *thadyt* to the *myoôk*, augmenting the numbers so as to reach every part of the area and curtailing the powers. Under native *régime* even *thadyts* might be *dôbaing*. The new *régime* takes account of the village *lûdyts* for the sake of their moral influence; many of them have been invested with power to compose differences up to small amounts, and some of the more prominent are honorary magistrates. Independent spirit is on the increase; the officials have to reckon with a new temper in the people. Nevertheless, in municipal councils the supineness and complaisance of the native members are calculated to stultify the position accorded to them. Road-making and sanitation do not arouse their interest, and the local excise, the matter they long to deal with, is excluded from their jurisdiction (*cf.* p. 157). The *thadyt* personally measures the fields, collects the land-tax and poll-tax from house to house, in such a circle as he can make the circuit of twice a year, and receives commission on the amount. He reports on matters within his circle. As many revenue-circles as a native magistrate can personally control are united into a township, under a *myoôk*, who at the same time supervises the co-ordinate grades of police distributed in the township. He publicly tries criminal and civil cases, under his powers as magistrate, by codes of law and procedure accessible to everybody. These codes form the most valuable models of system, in the vernacular, up to the present. By their help both judges and advocates have trained themselves in law. Five to eight townships, according to facilities for

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581. BURMAN PRINCESS.

25: Ferrars E-5 (ca. 1890) 1901 APl Burma
Burmese AP4

APPENDIX D.

STATISTICAL.

AREA.

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Burma Proper and Pegu (excluding Shan States, 61,000 sq. m.) square miles	158,322 = 101,326,122 acres.
Area cropped, 1900	10,556,104 acres.

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POPULATION IN 1901 (including Shan States, 1,228,460)	9,221,181
Mean annual birth-rate per 1,000	37·34
,, death ,, ,,	28·16

DISTRIBUTION OF POPULATION IN 1891.

162

Burmans and Talaings { males, 3,030,797 / females, 3,098,385 } (Increase since 1881, 22½ per cent.)	6,129,182
Shans	206,794
Karens	633,657
Chins	95,571
Chimpáws (Kachin ? more)	2,200
Chinese	37,407
Natives of India	432,639
Europeans (including 4000 troops)	13,491
Eurasians	6,978
Others	167,134
Total, census of 1891	7,722,053

FISCAL.

178 In 1796 the special impost of 33·3 tikals of fine silver per house took three years to collect, and produced the equivalent of about nine million rupees. The purchasing-power of money has
651 declined 50 to 60 per cent. since that time, apart from depreciation of silver.

435 In 1900 the gross revenue of Burma was 70,400,000 rupees, of which Pegu contributed 63 per cent. The expenditure was forty-three millions. Out of the surplus there was a balance of Rs. 24,700,000 of Imperial revenue over expenditure. The incidence of direct taxation (land and capitation taxes, which produce about one-half of the revenue) is four rupees per head of population; which, with an average of 5·5 inhabitants, comes to twenty-two rupees per house.

CRIMINAL, AVERAGES 1894–8.

674

Convictions for offences against life (including attempted murder and culpable homicide, 40 per cent.)	244
,, ,, hurt	2,691
,, ,, rape	76
,, ,, robbery	654
,, ,, theft	8,681